SHAMA DISTRICT ASSEMBLY

(S.D.A.)

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REPUBLIC OF GHANA

WORKING AND RISING TOGETHER

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30TH OCTOBER, 2025.

SUBMISSION OF 2026 BUDGET ESTIMATES, REVENUE IMPROVEMENT ACTION PLAN (RIAP) AND FEE-FIXING AND RATE IMPOST

Please find attached copies of the Assembly's approved 2026 Budget Estimates, Revenue Improvement Action Plan (RIAP) and Fee-Fixing and Rate Impost Submitted for your necessary action.

Thank you.

ERIC ABOAGYE MENSAH
DIST. CO-ORDINATING DIRECTOR
***for:* DISTRICT CHIEF EXECUTIVE**

THE REGIONAL BUDGET ANALYST
WRCC
SEKONDI

HON. ASSEMBLY MEMBERS
SHAMA DISTRICT ASSEMBLY
SHAMA

THRO': THE HON. PRESIDING MEMBER
SHAMA DISTRICT ASSEMBLY
SHAMA

SHAMA DISTRICT ASSEMBLY

2026 REVENUE IMPROVEMENT ACTION PLAN (RIAP)

FOR INTERNALLY GENERATED FUND (IGF)

INTRODUCTION
PROFILE OF THE ASSEMBLY

- **Name of the Assembly: SHAMA DISTRICT ASSEMBLY**
- **Legislative Instrument that established the Assembly:**

The Shama District was carved out of Shama Ahanta East Metropolitan Assembly (SAEMA) now Sekondi Takoradi Metropolitan Assembly (STMA) in December, 2007 by Legislative Instrument (LI) 1882. Border Districts include STMA, Wassa East District, Mpohor District and Komenda-Edina-Eguafo Municipal Assemblies.

- **Population Structure:** Current Population is 120,750 with 62 main settlements.
- **District Economy and its implication for revenue mobilisation:**

i. Agriculture

Agriculture plays a vital role in the socio-economic development of the Shama district. According to GSS/PHC 2010, 29 percent of the districts' population is engaged in agriculture; however, 35.5 percent of the economically active population (16-65) are into agriculture, forestry and fisheries. The Agriculture sector comprises crops, livestock, fisheries, agroforestry and non-traditional commodities. Crop farming (93.8 percent) is the major agricultural activity undertaken by agricultural households in the district, livestock (5.0 percent), agroforestry or tree planting (4.1 percent) and fisheries (0.2 percent).

ii. ROAD

Road transport is the main medium through which people commute from one place to another within the district. The Accra-Takoradi trans-national highway passes through the District and it serves as a major transportation route for the district's inhabitants. It is important to note that most of the tarred roads are in the southern (Coastal) zone of the District. However, the interior region of the district is largely served by untarred roads which are often rendered impassable, especially during the rainy season thereby inhibiting the movement of farmers and their farm produce and hence affecting the socio-economic activities of the people. The district has a total length of 242.9 km road network out of which 236.87 are engineered with gravel, bitumen or paved surfaces while 6.03km remain unengineered with clay surfaces.

iii. EDUCATION

Education undoubtedly is one of the fundamental tools towards socio-economic development. The progress of any society depends on the affordability, accessibility, quality and capacity of the educational system. The depth and impact of the educational system is for example linked to the degree of personal and communal hygiene and therefore to public health. Similarly, education provides the capacity, tools and means for future employment and local economic development. Certainly, education is considered the foremost important tool in poverty reduction in Shama District.

iv. HEALTH

The District Health Directorate has a mission to work in collaboration with all partners in the health sector to ensure that every individual, household and community is well informed about health issues and has equitable access to high quality health and related interventions provided by highly motivated staff, well trained and friendly personnel. The Health Directorate has a cadre of health staff including Community Health Nurses and Community Health Officers have been assigned to carry out doorstep service delivery in communities in all the zoned electoral areas. The district has twenty (20) fully functional CHPS compounds as at the end of the year 2024. There are other facilities that offer health care services; these include six health centres, one quasi hospital and two private hospitals. Other organizations such as Faith Based Centres, TBAs', and Chemical Sellers also provide basic health care services to compliment the government efforts.

v. SANITATION

Following the introduction of the Millennium Development Goals (MDGs) in the year 2000, under the MDG 7, the availability of an efficient and hygienic method of human waste disposal in a dwelling unit is a critical indicator of the sanitary condition of that unit. All countries were therefore required to meet the requirement of this goal by 2015. However, ten years down the line, the 2010 Population and Housing Census indicated that, the main type of toilet facility used in the Shama District was public toilet (46.6%) followed by pit latrine (11.2%), WC (9.6%) and KVIP (9.4%). A significant proportion (22.6%) of households in the District does not have toilet facilities (PHC Report, 2013). The use of public toilets in the rural areas (48.7%) is higher than the patronage of public toilet in urban areas

(44.9%). More urban households (12.1%) use the WC with 6.4 percent of rural households using the same facility. On the other hand, 17.4 percent of rural households use the pit latrine than 6.3 percent of households in urban areas. The proportion of households without toilet facilities (use of bush/beach and field as place of convenience) in urban areas (27.8%) is higher than rural households (16.0%). Bucket or pan toilet facility is the lowest (0.2%) facility patronized in the District. This situation did not meet the requirement of the MDG 7 and the Assembly has planned to implement strategic interventions and collaborate with relevant agencies to improve upon the sanitation situation in the District. More engagement is needed in order to meet the requirement for the new global goals, the Sustainable Development Goals (SDGs), particularly goal 6, which requires all countries to provide clean and safe water for all their citizens by 2030. The disposal of liquid waste on the surroundings and in the gutter is quite predominant in the District with proportions of 30.1 percent and 30.0 percent respectively. The use of the sewerage system (2.0%) as a means of disposing liquid waste is very low in the District, with the proportion of urban areas (3.3 %) higher than the rural areas (0.3%). The consequence of poor liquid waste disposal is the contamination of surface and ground waters. This goes at length to affect the cost of water treatment and the health of aquatic life, and also present serious implication for health. The main means of solid waste disposal in the District are public dump in open spaces (58.2%) and public dump in containers (26.1%). Public dump (open spaces) in rural areas which constitutes 68 percent of the means of solid waste disposal is relatively higher than in urban areas (50.4%). Besides the two major means of waste disposal, 7.6 percent of households burned their solid waste, while the proportions for this category are 9.7 percent and 5.9 percent in rural and urban areas respectively. More rural households (6.1%) than urban households (1.9%) dump their waste indiscriminately in the Shama District. Improper solid waste disposal precipitates the spread of avoidable diseases like cholera and typhoid. Not only that, but greenhouse gases like carbon dioxide and methane released from improperly kept solid waste damps contribute to global warming. The Assembly has therefore put in place measures to address the situation within the plan period of 2018 to 2022.

vi. CULTURE

The Shama Traditional Area (STA) is governed by the Shama Traditional Council (STC) headed by a Paramount Chief with jurisdiction over three main Chieftaincy Divisions and several sub chiefs. The three main Chieftaincy Divisions are Inchaban, Yabiw and Dunkwa. All traditional stool lands are vested in the paramount Chief of the traditional area. Shama can be considered as multi-ethnic with respect to ethnicity. Fantes, especially the "Asimas" are the predominant tribe in the District constituting about 80% of the population. This is followed by the Ewes (10%); Ahantas (3%) and a number of other smaller tribes constituting the remaining 7% of the population. The Fantes mainly reside westwards of the Pra River. Two main groups of Fantes exists; the first are the indigenes of Shama who identify themselves as Fantes with Techiman as their ancestral origin, while the second are migrant Fantes from Moree, Apam and Winneba in the Central Region who acquired permanent residency in Shama for over five (5) decades ago. While the indigenes reside at Shama Bentsir and Shama Apo, the migrants are confined to Amena-ano. There is a harmonious level of interaction between these two groups. Residing at Anlo Beach on the farthest South-east are the Ewes who are the second largest ethnic group in terms of population size (10%). There are very positive cultural practices cherished by the people of Shama District. The people of Shama celebrate the ‘Pra Nye-yi Afahye’ which is the major festival organised every second week of

November annually. It is mainly an annual celebration involving all clans (Ebusua) who organise their traditional rites to honour their ancestors and the dead in the family during the year.

vii. TOURISM

Tourism development forms a key component of booming economic growth in any given locality. In the Shama District for example, the industry has not received the needed attention required to develop. Meanwhile, the district has a great deal of tourism potentials which can be harnessed for development. It employs people including hoteliers/restaurateurs and tour guards.

The district has fine beaches with large expanse of coastlines which can be developed into hospitality avenues through investing in hotels, resorts and beach sporting activities. This notwithstanding, some investors have developed other parts of the beaches into hotels and other recreational avenues which contribute, though marginally, to tourism development in the district. These developments are the La Bamba Beach Resort at Amenano and the Abuesi Beach Resort at Abuesi. There are few guest houses in the District which can accommodate guest during their visits.

- **Vision of the Assembly:** To become the preferred gateway to Western Region with enhanced economic opportunities within a liveable environment.

- **Goal/Mission of the Assembly:** The Shama District Assembly exists to improve the living standards of the people through the provision of quality socio-economic infrastructural services within the context of good governance.
- **Core values / functions of the Assembly**
- Be responsible for the overall development of the District.
- Formulate and execute plans, programmes and strategies for the effective, mobilization of resources necessary for the overall development of the District.
- Promote and support productive activity and social development in the district and remove any obstacles to initiative and development.
- Initiate programme for the development of basic infrastructure and provide District Works and services in the District.
- Be responsible for the development, improvement and management of human settlements and the environment in the District among others

- **Citizen-Centered**
  The inhabitants of the District are the focus and priority of the Assembly.
- Participation
  Consultation and involvement of citizens and other stakeholders in decision making
- Transparency
  Committed to ensure openness and easy access to information.

- Accountability
  Takes responsibility for all decisions and actions in the discharge of its functions.
- Professionalism
  Demands mutual respect, dedication, efficiency, effectiveness and quality of work from all staff.
- Integrity
  The Assembly upholds honesty, probity and strong moral standards.
- Innovation
  Endeavours to be creative by encouraging, promoting and championing new ideas, approaches and methodology in formulating appropriate development strategies that inure to the public good.
- Motivation
  We acknowledge the hard-work and commitment of our employees by rewarding and providing dynamic platforms and opportunities
- Result-oriented
  Poised to channelling resources and efforts to achieve its stated vision and mission without compromise

- **Adopted Policy Objective from the National Medium Term Development Policy Framework (NMTDPF) relating to Revenue Mobilisation**
- **Key issues/challenges of revenue mobilisation and how those issues/challenges are being addressed:**
  - **i. Crossing cutting (general) issues/challenges (e.g. inadequate staff/inadequate commission collectors)**
  - **ii. Specific issues/challenges relating to the following:**

a. **Rates** :

Rates are basic, property and special taxes payable by public corporations and organizations owning property in the area of jurisdiction of the District Assembly.

A District Assembly according to section 144 of Act 936 has the authority to levy rates on immovable property, possessions and persons throughout the district and special rates for special projects in the district. Basic rate is a link of poll tax which is levied on every adult in the active age group. Special rates are imposed by the Assembly through fee-fixing resolutions to raise funds for specific projects. Such rates are area and project specific. Property rate is levied on landed properties in the area of authority of the Assembly.

b. Lands and Royalties

Lands are revenues generated from payment of royalties from stool lands, minerals and timber resources.

c. License (Business Operating Permit-BOP)

Licenses are taxes generated from issuance of Business Operating Permits from the Assembly. They include hawkers' license, extension of houses, hotels and restaurants, lorry parks overseers, self-employed artisans etc. Metropolitan, Municipal and District Assemblies by sections 137 to 140 and schedules 4 and 5 have been mandated as licensing authority for a number of activities within their area of jurisdiction.

d. Fees, Fines, Penalties and Forfeits

Fees are tolls, levies and (charges) mostly generated from the use of markets, lorry parks and sanitation facilities of the Assembly. Section 141 of Act 936, allows the Metropolitan, Municipal and District Assemblies to impose fees and user charges on services they provide to the community. Fines are revenues generated from the imposition of court and spot fines on offenders.

e. Rent

Rent involves the payment for the utilization of the Assembly's properties or facilities which may be landed or mobile in nature. Key items within this categorization include the utilization of grounds, classroom, stores, stalls, bill/sign boards and Lorry parks.

REVENUE COLLECTION PERFORMANCE FOR 2025 AND PROJECTIONS FOR 2026

NO.	REVENUE ITEM	REVENUE FOR 2025 (GHC)	REVENUE ACTUAL QTR 1, 2025 (GHC)	REVENUE ACTUAL QTR 2, 2025 (GHC)	REVENUE ACTUAL QTR 3, 2025 (GHC)	REVENUE ACTUAL QTR 4, 2025 (GHC)	TOTAL REVENUE COLLECTION FOR 2025 (GHC)	% OF REVENUE BUDGET ACHIEVED FOR 2025	TOTAL REVENUE BUDGET FOR 2026 (GHC)
1	**Rates**	**3,948,360.46**	543,990.00	955,432.00	769,182.69	0.00	2,268,604.69	**57.46**	**4,131,086.10**

2	**Lands and Royalties**					0.00			**0.00**
3	**License (Business Operating Permit-BOP)**	**3,356,889.54**	498,776.00	806,734.26	922,629.53	0.00	2,228,139,79	**66.38**	**3,320,953.32**
4	**Fees**	**157,500.00**	12,377.00	34,556.00	75,274.00	0.00	122,207.00	**77.59**	**170,100.00**
5	**Fines, Penalties and Forfeits**	**12,120.00**	2,778.00	5,543.15	8,520.18	0.00	16,841.33	**138.95**	**21,120.11**
6	**Rent**	**26,175.00**	3,450.00	4,669.00	5,201.00	0.00	13,320.00	**50.89**	**27,483.75**
7	**Stool Lands**	**934,000.00**	388,667.00	298,765.00	347,629.00	0.00	1,035,061.00	**110.82**	**1,295.700.00**
TOTAL		**8,435,045.66**	**1,450,038.00**	**2,105,699.41**	**2,128,436.40**	**0.00**	**5,684,173.81**	**82.63**	**67.39**

- **Outline measures designed to exceed actual revenue collected for 2025 with respect to the under listed revenue sources:**

A. Rates:

I. Increased sensitization and education of rate payers has resulted in significant increase in revenue.

II. Bills were printed and distributed on time.

III. Majority of the rates are from corporate bodies with prompt payment.

B. Lands and Royalties:

   I. Compliance with the acquisition of building permits and other infrastructural documentation.

   II. Proper supervision on the mounting of billboards and sign posts, telecommunication masts, etc.

C. License (Business Operating Permit-BOP):

   I. Increased sensitization and education of rate payers has resulted in significant increase in revenue.

   II. Bills were printed and distributed on time.

   III. Majority of the rates are from corporate bodies with prompt payment.

D. Fees:

   I. Payment of fees was on time as charged

   II. All defaulters were served with their appropriate fees payable.

E. Fines, Penalties and Forfeits:

   I. Not adhering to road signs on the part of drivers and other road user regulations were made to pay fines stipulated in FFR

II. Payment on default by property owners as a result of unauthorized placement of property

F. Rent:

I. Non-payment of rents. Defaulters should be brought to book to face legal actions to enable other payers to know the importance of fee fixing and payment of rates.

II. There should be mop-up activities on defaulters in the various communities by the assembly at the end of each year.

III. Sensitization should be increased to make them understand the need to pay rents to enable the assembly to do rehabilitation.

IV. Consultative meeting with occupants of various stalls and markets sheds.

V. The Assembly should account to the communities the benefits of payment of fees and rates in the development of the communities.

G. Miscellaneous and Unidentified Revenue:

I. Various revenues have been addressed to be placed under its appropriate areas.

MATRIX FOR REVENUE IMPROVEMENT STRATEGIES FOR 2025

REVENUE ITEM	OBJECTIVE(S)		ACTIVITIES (SHOULD BE SMART)	EXPECTED OUTPUT	OUTPUT INDICATOR	IMPLEMENTATION STRATEGIES	TIME FRAME (QUARTERLY)				EXPECTED COST (GHC)	RESPONSIBILITY
							1	2	3	4		
Rates	To increase property rate collection by 40% by	I	Update of database, property database	Database updated	Variance	The engagement of Revenue Collectors and	X	X	X	X	41,500.00	All Heads of Department, DBO and DFO

	December 2026		will be updated.			staff from all department to distribute bills and collect data for update of property rate database						
		Ii	Bill all properties in our database with their correspondi ng rates			2026 Fee-Fixing and database from the field is updated on the dLRev software for bill generation	X	X			25,000.00	DFO, DBO.MIS, FINANCE
		iii	Print bills			Print bills and sort them into their various Area Councils for distribution by Revenue Collectors and management taskforce	X	X	X	X		
Lands and Royalties	To Reduce non-compliance of permit by 50% by the end of 2026	I	Enforce penalties and other strategies in the bye-laws for non-compliance	Lands & Concession collection improved	Variance	Ensure permits are processed and approved within four weeks of submission	X	X	X	X	19,000.00	PPO, DWE, DFO & DBA

			permit regulations									
		Ii	Increase monitoring of unpermitted structures by the Building Inspectorate Unit			Increase the number of stakeholders engagement & sensitisation on permitting and other regulations in the bye laws of the Assembly	X	X			20,000.00	DCD, PPO, DPO & REVENUE SUPT., HEAD-CITY GUARDS
License (Business Operating Permit-BOP)	Licenses collection to be increased by 20% by December 2026	I	Update the database and issuance of bills to business owners across the District	Licenses collection improved	Variance	Public education on License payment	X	X	X	X	28,000.00	DCE, REVENUE SUPT. & DFO
		II	Prepare and verify defaulters list and schedule			Serve demand notices to Business Operators and vehicle stickers to Transport Operators etc	X	X				DCE, REVENUE SUPT. & DFO
		III	Carry out quarterly audit and			Activate Revenue		X	X	X	27,000.00	

			revenue meetings on revenue performance			Mobilisation Task Force						
Fees	Fees collection to be improved by 58.51% by December 2026	I	Zoning of market into various commodity categories	Fees collection improved	Variance	Public education & Sensitization	X	X			45,000.00	DCD, DFO, DPO & REVENUE SUPT., HEAD-CITY GUARDS
						Resource the Committees to function effectively					10,200.00	
Fines, Penalties and Forfeits	Reduce by 54.57% by December 2026	I	Public education & Sensitization	Fines collection reduced	Variance	Public education & Sensitization	X	X	X	X	15,200.00	DCE, DIO, REVENUE SUPT. & DFO, NCCE
						Resource City Guards to function effectively	X	X	X	X	12,000.00	
Rent	To collect & increase rent collection by 69.84% by December 2026	I	Update database on Assembly’s stores and stalls	Rent collection improved	Variance	Collection of data by Estate Officer on Assembly’s stalls/stores			X	X	21,000.00	DFO, DPO & DWE
		II	Undertake maintenance of the stores / stalls			Assess the current state of stalls/stores and undertake maintenance on defects of structures and fixtures			X	X	45,000.00	DCD, DFO, DPO & REVENUE SUPT., HEAD-CITY GUARDS
									X	X		

Stool Lands	To collect Stool Lands	I	To undertake proper monitoring to ensure all entities pay their royalties			Assess & follow up with the payments of royalties by the various institutions	X	X	X	X	21,000.00	DCD, DFO, DBA, DWE, PPO & REVENUE SUPT., HEAD-CITY GUARDS

MONITORING AND EVALUATION PLAN FOR REVENUE MOBILISATION

REVENUE ITEM	OBJECTIVE(S)		ACTIVITIES (SHOULD BE SMART)	EXPECTED OUTCOME	OUTCOME INDICATOR	FREQUENCY OF MONITORING	MONITORING AND EVALUATION STRATEGIES	RESPONSIBILITY
Rates	To undertake quarterly review of revenue performance from rates over the period	I	Examine monthly financial statements	Rate collection performance established	Variance	Monthly	1. Monthly Trial Balance 2. Collector's cashbook 3. Publication of collector's performance (Revenue Chart)	DCD, DFO,DBO & REVENUE SUPT
		Ii	Analysis of Individual collectors' performance against set targets					
Lands and Royalties	To undertake quarterly review of revenue	I	Examine monthly financial	Lands & Concession collection improved	Variance	Monthly	Monthly Trial Balance/GCRs & Business Register	DCD, DFO, DBO & DIA

	performance from B.O.P over the period		statements & GCRs					
Licenses (Business Operating Permit-BOP)		I	Examine monthly financial statements & GCRs	Licenses collection improved	Variance	Monthly	Monthly Trial Balance/GCRs	DCD, DFO, DBO & DIA
Fees	To undertake quarterly review of fees over the period	I	Examine monthly financial statements	Fees collection improved	Variance	Quarterly	Monthly Trial Balance/GCRs	DCD, DFO, DBO & DIA
		II	Analysis of Individual collectors' performance					
			against set targets					
Fines, Penalties and Forfeits	To review the processes on the collection of revenue	I	Examine monthly financial statements & GCRs	Fines collection improved	Variance	Monthly	Monthly Trial Balance/GCRs	DCD, DFO, DBO & DIA

Rent	To undertake quarterly review of revenue performance from Rent over the period	I	Organise Technical /Budget Committee and F & A Sub-Committee meetings to rent inflows in the discuss the trial balance	Rent collection improved	Variance	Monthly	Monthly Trial Balance/GCRs	DCD, DFO, DBO & DIA

ASSEMBLY'S SUPPORT TO TAX PAYERS IN THE COMMUNITY

To boost rate payers' confidence and preparedness to pay rate, the underlisted development activities are planned to be executed in the district to directly benefit our rate payers:

1. Installation and maintenance of street light at Inchaban, Beposo and Shama markets.
2. Maintenance and repairs of 5No. rooms sheds and 2No. rooms of sheds at Inchaban.
3. Evacuation of refuse along the Central Business areas within the District.

- **Conclusion**

Internal Generated Funds (IGF) is a major source of funds to Assembly which helps in achieving its projected projects and activities, when the Assembly adopt public education & sensitization, consultations with companies & individuals, IGF can be boosted.